

COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1094, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Page 2, line 39, delete "January 15, 2009," and insert "**December**
- 2 **31, 2009**".
- 3 Page 5, delete lines 9 through 24 begin a new paragraph and insert:
- 4 "(d) A taxpayer may obtain a review by the county board of the
- 5 assessment of the taxpayer's tangible property effective for an
- 6 assessment date for which a notice of assessment is not given as
- 7 described in subsection (b). To obtain the review, the taxpayer must file
- 8 a notice in writing with the township assessor, or the county assessor
- 9 if the township is not served by a township assessor. The right of a
- 10 taxpayer to obtain a review under this subsection for an assessment
- 11 date for which a notice of assessment is not given does not relieve an
- 12 assessing official of the duty to provide the taxpayer with the notice of
- 13 assessment as otherwise required by this article. ~~For an assessment date~~
- 14 ~~in a year before 2009; the notice must be filed on or before May 10 of~~
- 15 ~~the year. For an assessment date in a year after 2008; The notice to~~
- 16 **obtain a review** must be filed not later than the later of:
- 17 (1) May 10 of the year; or
- 18 (2) forty-five (45) days after the date of the **tax** statement mailed

- 1 by the county ~~auditor under IC 6-1.1-17-3(b):~~ **treasurer, regardless of**
2 **whether the assessing official changes the taxpayer's assessment."**
(Reference is to HB 1094 as reprinted February 20, 2009.)

and when so amended that said bill do pass .

Committee Vote: Yeas 10, Nays 0.

Senator Hershman, Chairperson